

EXHIBIT 40

<u>Global</u>	Q3 FY04	Q4 FY04	Q1 FY05	Q2FY05	Q3 FY05	Q4 FY05	Q1 FY06	Q2 FY06	Q3 FY06	Q4 FY06	Q1 FY07	Q2 FY07	Q3 FY07
<u>Enterprise</u>													
True Cancellations													
Available to Renew (ATR)													
Cancel as % of ATR													
<u>JDE</u>													
True Cancellations													
Available to Renew (ATR)													
Cancel as % of ATR													
<u>Total</u>													
True Cancellations	\$ 25,000,000.00	\$ 18,900,000.00	\$ 20,900,000.00	\$ 26,100,000.00	\$ 321,538,461.54	\$ 338,961,038.96	\$ 65,656,714.8	\$ 281,651,548.3	\$ 501,974,718.5	\$ 31,949,363.8	\$ 31,337,334.5	\$ 19,698,235.6	\$ 20,409,236.2
Available to Renew (ATR)	\$ 297,619,047.62	\$ 300,000,000.00	\$ 321,538,461.54	\$ 338,961,038.96	6.30%	7.70%	4.08%	3.79%	6.36%	9.01%	9.01%	9.01%	\$ 255,823,808.5
Cancel as % of ATR	8.40%												484,746,136.9
<u>North America</u>													
<u>Enterprise</u>													
True Cancellations													
Available to Renew (ATR)													
Cancel as % of ATR													
<u>JDE</u>													
True Cancellations													
Available to Renew (ATR)													
Cancel as % of ATR													
<u>Total</u>													
True Cancellations	\$ 21,911,480	\$ 17,938,900	\$ 21,719,993	\$ 20,740,014	\$ 11,338,121	\$ 12,634,019	\$ 17,723,382	\$ 198,302,491	\$ 366,205,242	\$ 5,47%	\$ 6,37%	\$ 4,84%	
Available to Renew (ATR)	\$ 344,147,779	\$ 366,205,242	\$ 8.26%	\$ 8.26%									
Cancel as % of ATR	6.37%												

FY07Q3

		USA	Canada	NAS	LAD	APAC	EMEA	Japan	Global
JDE	True Cancellations	7,007,037	2,083,133	9,090,170	649,918	757,157	2,162,225	126,602	12,786,071
	Available to Renew (ATR)	88,818,315	10,625,686	99,444,001	8,395,321	9,566,868	31,496,604	2,153,693	151,056,487
	Cancel as % of ATR	7.89%	19.60%	9.14%	7.74%	7.91%	6.86%	5.88%	8.46%
PeopleSoft	True Cancellations	7,734,475	898,737	8,633,212	673,901	648,585	2,057,903	271,762	12,285,362
	Available to Renew (ATR)	249,065,381	17,695,860	266,761,241	8,635,011	12,500,163	44,121,941	1,665,492	333,683,848
	Cancel as % of ATR	3.11%	5.08%	3.24%	7.80%	5.19%	4.66%	16.32%	3.68%
Total	True Cancellations	14,741,512	2,981,870	17,723,382	1,323,818	1,405,741	4,220,128	398,364	25,071,433
	Available to Renew (ATR)	337,883,696	28,321,546	366,205,242	17,030,332	22,067,031	75,618,545	3,819,185	484,740,336
	Cancel as % of ATR	4.36%	10.53%	4.84%	7.77%	6.37%	5.58%	10.43%	5.17%

FY07Q2

		USA	Canada	NAS	LAD	APAC	EMEA	Japan	Global
Enterprise	True Cancellations	9,461,888	598,405	10,060,293	104,498	418,197	953,356	278,025	11,814,368
	Available to Renew (ATR)	151,497,049	12,186,947	163,683,995	5,680,274	7,850,564	20,188,062	1,615,525	199,018,419
	Cancel as % of ATR	6.25%	4.91%	6.15%	1.84%	5.33%	4.72%	17.21%	5.94%
Enterprise One	True Cancellations	2,620,185	28,309	2,648,494	44,733	302,471	3,988,344	50,025	7,034,068
	Available to Renew (ATR)	38,116,081	5,184,238	43,300,319	2,270,939	2,983,967	23,433,209	604,677	72,603,111
	Cancel as % of ATR	6.87%	0.55%	6.12%	1.97%	10.10%	17.02%	8.27%	9.69%
World	True Cancellations	551,947	0	551,947	0	9,682	980,694	18,477	1,560,800
	Available to Renew (ATR)	8,689,361	427,305	9,116,666	436,558	558,270	3,880,005	210,780	14,202,279
	Cancel as % of ATR	6.35%	0.00%	6.05%	0.00%	1.73%	25.28%	8.77%	10.99%
Total	True Cancellations	12,634,019	626,714	13,260,734	149,231	730,350	5,922,394	346,527	20,409,236
	Available to Renew (ATR)	198,302,491	17,798,490	216,100,980	8,387,770	11,402,801	47,501,275	2,430,982	285,823,808
	Cancel as % of ATR	6.37%	3.52%	6.14%	1.78%	6.41%	12.47%	14.25%	7.14%

Values are SPS only

FY07Q1

		USA	Canada	NAS	LAD	APAC	EMEA	Japan	Global
Enterprise	True Cancellations	7,495,543	430,323	7,925,866	388,425	603,440	3,044,746	114,679	12,077,156
	Available to Renew (ATR)	165,041,024	12,251,893	177,292,917	6,859,452	9,955,184	26,541,726	2,651,167	223,300,446
	Cancel as % of ATR	4.54%	3.51%	4.47%	5.66%	6.06%	11.47%	4.33%	5.41%
Enterprise One	True Cancellations	2,660,061	706,964	3,367,025	217,297	83,497	1,688,862	70,672	5,427,353
	Available to Renew (ATR)	25,229,003	4,000,398	29,229,400	2,132,875	2,824,114	13,905,902	394,619	48,486,910
	Cancel as % of ATR	10.54%	17.67%	11.52%	10.19%	2.96%	12.14%	17.91%	11.19%
World	True Cancellations	1,182,517	166,228	1,348,745	25,924	31,293	787,765	0	2,193,727
	Available to Renew (ATR)	17,149,987	1,313,047	18,463,035	458,215	456,417	5,980,022	314,102	25,671,791
	Cancel as % of ATR	6.90%	12.66%	7.31%	5.66%	6.86%	13.17%	0.00%	8.55%
Total	True Cancellations	11,338,121	1,303,515	12,641,635	631,646	718,229	5,521,373	185,352	19,698,236
	Available to Renew (ATR)	207,420,014	17,565,338	224,985,352	9,450,542	13,235,714	46,427,651	3,359,888	297,459,147
	Cancel as % of ATR	5.47%	7.42%	5.62%	6.68%	5.43%	11.89%	5.52%	6.62%

Values are SPS only

	Q1	Q2	Q3	Q4	
	11,338,121 207,420,014	12,634,019 198,302,491	22,382,308 348,163,941	18,376,056 222,997,502	64,730,504 976,883,948

FY06Q4	USA			Canada			NAS			LAD		
	Q4 ATR	Q4 Cancellations	Cancellation Rate	Q4 ATR	Q4 Cancellations	Cancellation Rate	Q4 ATR	Q4 Cancellations	Cancellation Rate	Q4 ATR	Q4 Cancellations	Q4 Cancellation Rate
Enterprise	167,667,427	11,786,339	7.03%	15,938,676	209,325	1.31%	183,606,103	11,995,664	6.53%	6,351,187	599,702	
Enterprise One	27,361,986	4,170,937	15.24%	2,232,595	1,27,734	5.72%	29,594,581	4,298,671	14.5%	2,467,465	374,421	
World	22,190,581	1,981,624	8.93%	1,810,394	1,55,779	8.60%	24,000,975	2,137,403	8.91%	1,082,736	205,954	
Advanced Customer Support	5,777,509	437,156	7.57%	717	0	0.00%	5,778,226	437,156	7.57%	0	0	0
Total	222,997,502	18,376,056	8.24%	19,982,382	492,837	2.47%	242,979,884	18,868,894	7.77%	9,901,368	1,180,077	

Cancellation Rate	EMEA			APAC			Japan			Global		
	Q4 ATR	Q4 Cancellations	Cancellation Rate	Q4 ATR	Q4 Cancellations	Rate	Q4 ATR	Q4 Cancellations	Cancellation Rate	Q4 ATR	Q4 Cancellations	Cancellation Rate
9.44%	48,958,230	5,609,681	11.46%	15,666,896	1,307,848	8.35%	515,803	0	0.00%	255,098,217	19,512,895	7.65%
15.17%	20,637,434	3,043,973	14.75%	3,741,498	461,020	12.32%	179,209	0	0.00%	56,620,188	8,178,084	14.44%
19.02%	9,350,638	1,079,225	11.56%	1,585,265	223,774	14.12%	92,807	0	0.00%	36,112,421	3,646,356	10.10%
0.00%	299,222	268,181	89.63%	0	0	0.00%	0	0	0.00%	6,077,447	705,337	11.61%
11.92%	79,245,524	10,001,060	12.62%	20,993,659	1,992,641	9.49%	787,819	0	0.00%	353,908,274	32,042,671	9.05%

FY06Q3	USA						Canada						NAS						IAD			
	Q3			Cancellation			Q3			Cancellation			Q3			Cancellation						
	Q3 ATR	Q3 Cancellations	Rate	Q3 ATR	Q3 Cancellations	Rate	Q3 ATR	Q3 Cancellations	Rate	Q3 ATR	Q3 Cancellations	Rate	Q3 ATR	Q3 Cancellations	Rate	Q3 ATR	Q3 Cancellations	Rate	Q3 ATR	Q3 Cancellations		
Enterprise	252,939,679	14,700,148	5.81%	16,891,667	331,851	1.96%	269,831,346	15,031,999	5.57%	8,365,720	796,007	9.33%	3,198,014	1,167,942	34.33%	3,788,425	159,355	0	0	0		
Enterprise One	42,519,563	2,673,143	6.29%	3,496,438	287,362	8.22%	46,016,002	2,960,506	6.43%	3,198,014	1,167,942	34.33%	3,788,425	159,355	3.788,425	159,355	0	0	0	0		
World	48,788,537	4,538,189	9.30%	3,266,333	69,194	2.12%	52,054,870	4,607,383	8.85%	3,788,425	159,355	3.788,425	159,355	0	0	0	0	0	0	0	0	
Advanced Customer Support	3,916,161	470,828	12.02%	717	0	0.00%	3,916,878	470,828	12.02%	0	0	0	0	0	0	0	0	0	0	0	0	
Total	348,163,941	22,382,308	6.43%	23,655,155	688,407	2.91%	371,819,096	23,070,715	6.20%	15,352,160	2,123,304	14.20%	2,123,304	0	0	0	0	0	0	0	0	0

NOTE: Japan does not include Backlog in the ATR value since the Japan PSOFT contracts were not in OKS/OKI at the beginning of the period

Cancellation Rate	EMEA			APAC			Japan			Global		
	Q3 ATR	Q3 Cancellations	Cancellation Rate	Q3 ATR	Q3 Cancellations	Cancellation Rate	Q3 ATR	Q3 Cancellations	Cancellation Rate	Q3 ATR	Cancellations	Cancellation Rate
9.52% 59,943,090	4,182,132	6.98% 16,824,380	542,905	3.23% 917,882	1,994	0.22% 355,882,418	20,555,037	5,78%				
36.52% 18,377,296	696,954	3.79% 3,919,311	348,499	8.89% 425,343	55,836	13.13% 71,935,965	5,229,736	7.27%				
4.21% 13,263,153	1,002,662	7.56% 3,788,220	307,451	8.12% 1,261,668	87,741	6.95% 74,156,335	6,164,592	8.31%				
0.00% 965,005	72,194	7.48% 0	0	0.00% 0	0	0.00% 4,981,883	543,022	11.12%				
13.83% 92,548,543	5,953,941	6.43% 24,531,911	1,198,854	4.89% 2,604,892	145,571	5.59% 506,856,602	32,492,386	6.41%				